



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Dixie Mitchell **Phone #:** (406) 436-2658

(Signature)

(Date)

Chair, Board of Trustees: Craig Randall

(Signature)

(Date)

County Superintendant Molly Lloyd

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
156	Interest 2015-16	LOCAL		
416	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL		84.358B
426	Title I Improving Basic Programs	FEDERAL		84.010A
515	HAIL INSURANCE	LOCAL		

Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	135,131.81	29,621.36		1,061.11
02	Taxes Receivable - Real and Personal (120-149)	2,897.71	381.38		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	886.75			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	138,916.27	30,002.74		1,061.11
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,897.71	381.38		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	136,018.56	29,621.36		1,061.11
52	TOTAL FUND BALANCE/EQUITY	136,018.56	29,621.36		1,061.11
53	TOTAL LIABILITIES AND FUND BALANCE	138,916.27	30,002.74		1,061.11

Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		66,318.83	163,507.32	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		66,318.83	163,507.32	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)			1,965.00	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		66,318.83	161,542.32	
52	TOTAL FUND BALANCE/EQUITY		66,318.83	161,542.32	
53	TOTAL LIABILITIES AND FUND BALANCE		66,318.83	163,507.32	

Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				8,648.09
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				8,648.09
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				8,648.09
52	TOTAL FUND BALANCE/EQUITY				8,648.09
53	TOTAL LIABILITIES AND FUND BALANCE				8,648.09

Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	67,028.91	76,518.49		30.71
02	Taxes Receivable - Real and Personal (120-149)	73.49			0.54
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	67,102.40	76,518.49		31.25
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	73.49			0.54
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	67,028.91	76,518.49		30.71
52	TOTAL FUND BALANCE/EQUITY	67,028.91	76,518.49		30.71
53	TOTAL LIABILITIES AND FUND BALANCE	67,102.40	76,518.49		31.25

Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		436,361.19		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		436,361.19		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		436,361.19		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		436,361.19		
53	TOTAL LIABILITIES AND FUND BALANCE		436,361.19		

Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		70,654.70		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		70,654.70		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		70,654.70		
52	TOTAL FUND BALANCE/EQUITY		70,654.70		
53	TOTAL LIABILITIES AND FUND BALANCE		70,654.70		



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	71,720.50	64,455.88		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	71,720.50	64,455.88		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	71,720.50	64,455.88		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	71,720.50	64,455.88		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	71,720.50	64,455.88		



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	519,726.53	556,652.20
1112	District Levy - Personal Property	0.00	9,834.72
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	13,771.28
1190	Penalties and Interest on Taxes	607.39	497.49
1510	Interest Earnings	516.56	501.54
1940	Textbook Sales and Rentals	0.00	27.60
3110	Direct State Aid	449,009.89	449,710.78
3111	Quality Educator	45,021.60	46,632.74
3112	At Risk Student	4,327.12	4,109.70
3113	Indian Education For All	3,162.00	3,132.00
3114	American Indian Achievement Gap	2,400.00	2,870.00
3115	State Spec Ed Allowable Cost Pymt to Districts	22,408.00	37,544.59
3116	Data For Achievement	2,325.00	3,000.00
3118	Natural Resource Development	3,199.72	5,048.72
3120	State Guaranteed Tax Base Aid	35,394.45	905.08
3444	State School Block Grant	91,952.67	91,952.67
3446	SB96 Block Grant Reimbursement	5,348.15	0.00
3460	Montana Oil and Gas Tax	61,098.02	68,563.82
4800	Federal Revenue in Lieu of Taxes	24,097.84	0.00
5300	Operating Transfers from Other Funds	1,296.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,271,891.24	1,294,754.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	529,775.67	499,100.94
			2XX	Personal Services - Employee Benefits	118,627.01	113,235.41
			3XX	Purchased Professional and Technical Services	287.50	3,470.00
			4XX	Purchased Property Services	6,141.05	64.11
			5XX	Other Purchased Services	3,253.18	3,692.62
			6XX	Supplies and Materials	19,396.55	37,181.53
			810	Dues and Fees	884.74	2,340.25
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	33,240.00	37,089.20
			2XX	Personal Services - Employee Benefits	207.04	95.06
			5XX	Other Purchased Services	0.00	90.00

Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		222X	Educational Media Services		
		1XX	Personal Services - Salaries	32,245.25	32,860.08
		2XX	Personal Services - Employee Benefits	9,083.05	8,638.08
		3XX	Purchased Professional and Technical Services	2,589.92	0.00
		6XX	Supplies and Materials	5,717.74	7,929.40
		23XX	Support Services - General Administration		
		1XX	Personal Services - Salaries	30,009.00	32,255.36
		2XX	Personal Services - Employee Benefits	5,801.02	190.88
		3XX	Purchased Professional and Technical Services	4,652.50	7,289.70
		5XX	Other Purchased Services	1,825.50	3,355.04
		6XX	Supplies and Materials	387.00	704.32
		810	Dues and Fees	5,804.66	3,393.00
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	68,759.49	70,711.54
		2XX	Personal Services - Employee Benefits	23,614.07	25,632.92
		3XX	Purchased Professional and Technical Services	890.00	385.00
		5XX	Other Purchased Services	1,030.92	319.05
		6XX	Supplies and Materials	106.92	1,145.09
		7XX	Property and Equipment Acquisition	8,200.00	0.00
		810	Dues and Fees	930.99	0.00
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries	15,741.43	17,614.88
		2XX	Personal Services - Employee Benefits	2,498.81	5,260.67
		3XX	Purchased Professional and Technical Services	2,714.51	711.09
		4XX	Purchased Property Services	128.22	0.00
		5XX	Other Purchased Services	648.82	645.97
		6XX	Supplies and Materials	3,324.55	3,662.14
		810	Dues and Fees	1,016.39	150.00
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	78,143.80	90,014.70
		2XX	Personal Services - Employee Benefits	33,991.09	32,423.56
		3XX	Purchased Professional and Technical Services	0.00	93.00
		4XX	Purchased Property Services	22,250.09	23,686.59
		5XX	Other Purchased Services	14,530.00	18,739.00
		6XX	Supplies and Materials	29,331.77	27,775.19
		7XX	Property and Equipment Acquisition	10,015.92	5,139.00
		8XX	Other Expenditures	4,438.44	4,706.44
		27XX	Student Transportation Services		
		5XX	Other Purchased Services	0.00	300.00
		4XXX	Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition	2,383.06	0.00

Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280 Special Education - Local and State					
	1XXX Instruction					
			1XX Personal Services - Salaries	78,926.41	84,793.53	
			2XX Personal Services - Employee Benefits	16,590.27	15,555.99	
			5XX Other Purchased Services	72.00	0.00	
			6XX Supplies and Materials	234.35	152.14	
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	2,394.89	2,494.80	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
			1XX Personal Services - Salaries	0.00	19,862.88	
			2XX Personal Services - Employee Benefits	0.00	5,278.03	
			6XX Supplies and Materials	0.00	161.33	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	0.00	587.00	
			2XX Personal Services - Employee Benefits	4.58	0.00	
			6XX Supplies and Materials	118.05	0.00	
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	377.00	0.00	
			2XX Personal Services - Employee Benefits	2.01	0.00	
			6XX Supplies and Materials	105.06	0.00	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	0.00	1,291.30	
			2XX Personal Services - Employee Benefits	74.71	12.37	
			6XX Supplies and Materials	1,475.74	152.14	
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	15,118.00	14,875.74	
			2XX Personal Services - Employee Benefits	266.28	164.48	
			4XX Purchased Property Services	0.00	601.63	
			6XX Supplies and Materials	4,077.90	2,000.00	
	910 Food Services					
	31XX Food Services					
			2XX Personal Services - Employee Benefits	12,040.00	12,641.30	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,266,494.92</u>	<u>1,282,715.47</u>	



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					123,979.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,294,754.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,282,715.47	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					136,018.56	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	47,042.68	73,211.28
	1112 District Levy - Personal Property	4,174.48	2,272.83
	1190 Penalties and Interest on Taxes	86.48	64.45
	1510 Interest Earnings	113.99	65.77
	2220 County On-Schedule Trans Reimb	7,703.21	6,334.87
	3210 State On-Schedule Trans Reimb	5,885.68	6,240.47
	3444 State School Block Grant	9,076.21	9,076.21
	3446 SB96 Block Grant Reimbursement	1,026.38	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		75,109.11	97,265.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		7,502.16	8,048.86
		2XX Personal Services - Employee Benefits		1,107.92	30.33
	25XX Support Services - Business				
		1XX Personal Services - Salaries		3,838.77	4,155.49
		2XX Personal Services - Employee Benefits		554.43	1,279.87
	27XX Student Transportation Services				
		3XX Purchased Professional and Technical Services		331.80	139.09
		5XX Other Purchased Services		78,289.44	100,366.06
		6XX Supplies and Materials		6,105.97	1,365.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				97,730.49	115,384.91



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						47,785.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						97,265.88 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						115,384.91 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	45.39	(4b)		-45.39
						-45.39 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						29,621.36 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	695.58	15.60	
	1611 National School Lunch Program	65,335.36	107,281.90	
	1900 Other Revenue from Local Sources	169.26	0.00	
	3220 State Food Services Match	38,920.58	427.11	
	4550 Federal Child Nutrition	384.71	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		105,505.49	107,724.61	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	40,265.08	39,622.63
			2XX Personal Services - Employee Benefits	2,453.57	1,588.10
			3XX Purchased Professional and Technical Services	110.00	0.00
			5XX Other Purchased Services	100.67	34.29
			6XX Supplies and Materials	70,085.54	65,926.83
			810 Dues and Fees	152.50	37.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				113,167.36	107,209.35

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						545.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						107,724.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						107,209.35 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,061.11 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	266.61	379.75
	2240 County Retirement Distribution	184,336.00	138,014.95
	6100 Material Prior Period Revenue Adjustments	0.00	895.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		184,602.61	139,290.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	85,651.52	80,581.29
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	5,411.52	5,783.78
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	5,400.55	5,355.25
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	5,867.49	6,596.49
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	10,901.89	11,050.71
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	3,890.22	3,661.19
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	11,446.47	13,070.61
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	12,008.88	12,845.78
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	0.00	4,190.10
	392 State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	1,206.60	0.00
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	584.07	0.00
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	2,212.32	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	0.00	45.26
		34XX	Extracurricular - Activities			
			2XX	Personal Services - Employee Benefits	58.85	0.00
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	0.00	80.07
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	1,765.03	1,619.14
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	6,019.11	6,120.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				152,424.52	150,999.82	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					78,028.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					139,290.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					150,999.82	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					66,318.83	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
416	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
	4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	7,918.00
426	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	70,899.00
515	HAIL INSURANCE	
	1510 Interest Earnings	321.56
	5200 Sale or Compensation for Loss of Assets	94,901.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		174,040.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
416	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)				
	437	Title VI, Part B, Subpart 2, Rural Low-Income Schools			
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,769.29
			2XX Personal Services - Employee Benefits		1,148.34
			416 Subtotal		7,917.63
426	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		48,419.64
			2XX Personal Services - Employee Benefits		22,478.71
			426 Subtotal		70,898.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					78,815.98

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	66,318.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	174,040.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	78,815.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	161,542.32	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
416 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	7,918.00	7,917.63	0.37
426 Title I Improving Basic Programs	70,899.00	70,898.35	0.65
515 HAIL INSURANCE	95,223.20	0.00	95,223.20
Total	174,040.20	78,815.98	95,224.22



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	34.72	30.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>34.72</u>	<u>30.03</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	725.06
			2XX Personal Services - Employee Benefits	0.00	4.26
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	7.28
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	65.47	1,141.86
			2XX Personal Services - Employee Benefits	0.36	1.20
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	1,296.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,362.13</u>	<u>1,879.66</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance	10,497.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,879.66	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,648.09	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	14,227.89	14,699.51
	1112 District Levy - Personal Property	120.75	562.62
	1190 Penalties and Interest on Taxes	5.84	9.49
	1510 Interest Earnings	60.24	115.62
	3281 State Technology Aid	1,041.52	1,035.29
	3460 Montana Oil and Gas Tax	25,000.00	40,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		40,456.24	56,422.53

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	353.87	18,240.00
			5XX Other Purchased Services	1,757.11	2,073.29
			6XX Supplies and Materials	5,374.57	1,469.13
		222X Educational Media Services			
			1XX Personal Services - Salaries	112.89	0.00
			2XX Personal Services - Employee Benefits	2.48	0.00
			3XX Purchased Professional and Technical Services	605.33	0.00
		23XX Support Services - General Administration			
			5XX Other Purchased Services	182.67	356.78
		24XX Support Services - School Administration			
			6XX Supplies and Materials	475.00	1,260.50
		258X Admin. Tech. - Technology Coordinator			
			1XX Personal Services - Salaries	4,847.90	4,472.94
			2XX Personal Services - Employee Benefits	10.45	16.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,722.27	27,889.13



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					38,495.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					56,422.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					27,889.13	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					67,028.91	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	215.65	226.41
	1900 Other Revenue from Local Sources	34.00	0.00
	1920 Contributions/Donations from Private Sources	140.00	0.00
	3445 State Combined Fund School Block Grant	2,078.01	2,078.01
	3460 Montana Oil and Gas Tax	25,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>27,467.66</u>	<u>2,304.42</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		6.50	0.00
	23XX Support Services - General Administration				
		3XX Purchased Professional and Technical Services		0.00	3,444.70
	25XX Support Services - Business				
		1XX Personal Services - Salaries		1,753.92	0.00
		2XX Personal Services - Employee Benefits		12.90	0.00
		3XX Purchased Professional and Technical Services		5,596.31	0.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		5XX Other Purchased Services		10,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>17,369.63</u>	<u>3,444.70</u>

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	77,658.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,304.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,444.70	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	76,518.49	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	18.88	1.21
	1112 District Levy - Personal Property	0.48	0.00
	1190 Penalties and Interest on Taxes	1.20	0.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		20.56	1.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 50
Beginning Fund Balance						29.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1.55 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						30.71 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	490.28	1,086.40
	3460 Montana Oil and Gas Tax	264,294.91	226,163.94
	5200 Sale or Compensation for Loss of Assets	0.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		264,785.19	232,250.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	86.19	0.00
		3XX	Purchased Professional and Technical Services	6,503.09	2,978.00
		4XX	Purchased Property Services	1,500.44	66,373.64
		6XX	Supplies and Materials	5,641.56	4,424.26
	4XXX Facilities Acquisition and Construction Services				
		4XX	Purchased Property Services	4,976.40	0.00
		7XX	Property and Equipment Acquisition	34,221.07	24,567.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				52,928.75	98,343.32

Schedule Of Changes Worksheet				Fund Code 61
Beginning Fund Balance				302,454.17 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				232,250.34 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				98,343.32 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				436,361.19 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	219.13	208.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>219.13</u>	<u>208.91</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	1,067.38	0.00
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	5,336.90	0.00
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	8,584.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>14,988.58</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	70,445.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	208.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	70,654.70	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	54,051.73	51,571.68
XX	39X 1XXX 112	Certified Teacher Staff Salaries	19,103.40	19,862.88
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	593,989.30	589,366.84
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,288.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,275.91	0.00
XX	XXX 26XX 41X	Energy Utility Services	16,471.56	19,134.70
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	2,383.06	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	40,024.35	9,417.42
XX	XXX 4XXX 73X	Major Equipment-New	0.00	15,150.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	22,680.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	22,680.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,560.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	32,659.20
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	102,996.46
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	84,793.53	0.00	0.00	0.00	0.00
280	1XXX	2XX	15,555.99	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	152.14	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,494.80	0.00	0.00	0.00	0.00
Totals			102,996.46	0.00	0.00	0.00	0.00

102,996.46

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	21,000.00	0.00	0.00	0.00	21,000.00
Land Improvements	6,600.00	0.00	0.00	0.00	6,600.00
*** Buildings	683,241.50	0.00	14,325.84	0.00	697,567.34
Machinery and Equipment	363,568.75	0.00	0.00	0.00	363,568.75
Totals at Historical Cost	1,074,410.25	0.00	14,325.84	0.00	1,088,736.09
Depreciation					
Improvement Accum	5,610.00	0.00	0.00	0.00	5,610.00
Building Accum	395,225.23	0.00	0.00	0.00	395,225.23
Machinery and Equipment Accum	303,599.64	0.00	0.00	0.00	303,599.64
Total Accumulated Depreciation	704,434.87	0.00	0.00	0.00	704,434.87
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	369,975.38	0.00	14,325.84	0.00	384,301.22

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	34,992.39	0.00	0.00	506.75	34,485.64	0.00	34,485.64
Total Governmental Activity							
Non-bond Long-Term Liabilities	34,992.39	0.00	0.00	506.75	34,485.64	0.00	34,485.64

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0705-92345417

38 Powder River County

0705 Broadus Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	13,600.99	171,790.51	0.00	185,391.50
Net Pension - TRS	1,038,504.60	0.00	10,859.80	1,027,644.80